

		FOR OHF USE					

LL1

2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0042424

Facility Name: Maple Lawn Health Center

Address: 700 North Main Eureka 61530
Number City Zip Code

County: Woodford

Telephone Number: (309) 467-2337 Fax # (309) 467-9097

IDPA ID Number: 370681536001

Date of Initial License for Current Owners: 1922

Type of Ownership:

☒ VOLUNTARY, NON-PROFIT
☒ Charitable Corp.
☐ Trust

IRS Exemption Code 501 (C) 3

☐ PROPRIETARY ☐ GOVERNMENTAL
☐ Individual ☐ State
☐ Partnership ☐ County
☐ Corporation ☐ Other
☐ "Sub-S" Corp.
☐ Limited Liability Co.
☐ Trust
☐ Other

In the event there are further questions about this report, please contact:
Name: Michael G. Kaplan Telephone Number: (312) 634-3400
Please send copies of desk review and audit adjustments to address on this page

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the
State of Illinois, for the period from 01/01/01 to 12/31/01
and certify to the best of my knowledge and belief that the said contents
are true, accurate and complete statements in accordance with
applicable instructions. Declaration of preparer (other than provider)
is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information
in this cost report may be punishable by fine and/or imprisonment.

Officer or
Administrator
of Provider

(Signed) _____ (Date) _____
(Type or Print Name) _____
(Title) _____

Paid
Preparer

(Signed) SEE ACCOUNTANTS' COMPILATION REPORT (Date) _____
(Print Name and Title) _____
(Firm Name & Address) Altschuler, Melvoin and Glasser LLP
One South Wacker Drive, Suite 800, Chicago, IL 60606
(Telephone) (312) 634-3400 Fax # (312) 634-5518

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

#	0042424	Report Period Beginning:	01/01/01	Ending:	12/31/01
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D. How many bed-hold days during this year were paid by Public Aid?

N/A

53 (Do not include bed-hold days in Section B.)

None

F. Does the facility maintain a daily midnight census? Yes

YES

NO

Non-allowable costs have been eliminated in Schedule V, Column 7

YES

NO

X

Date started 1922

YES

Dat

Date _____

NO

X

YES

NO

If YES, enter number

of beds certified **13** **and days of care provided** **1,032**

Medicare Intermediary Mutual of Omaha**MODIFIED**

ACCRUAL

X

CASH*

5

CASH*

114

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/01 **Fiscal Year:** 12/31/01

*** All facilities other than governmental must report on the accrual basis.**

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.95%

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Maple Lawn Health Center # 0042424 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	239,902	14,970	10,585	265,457		265,457	(511)	264,946			1
2	Food Purchase		284,389		284,389		284,389	(68,931)	215,458			2
3	Housekeeping	132,988	21,988	689	155,665		155,665		155,665			3
4	Laundry	57,687	7,210	589	65,486		65,486	(610)	64,876			4
5	Heat and Other Utilities			130,896	130,896		130,896	213	131,109			5
6	Maintenance	52,144	6,483	119,284	177,911		177,911	(72,686)	105,225			6
7	Other (specify):*											7
8	TOTAL General Services	482,721	335,040	262,043	1,079,804		1,079,804	(142,525)	937,279			8
	B. Health Care and Programs											
9	Medical Director			1,800	1,800		1,800		1,800			9
10	Nursing and Medical Records	1,612,701	142,207	214,091	1,968,999		1,968,999		1,968,999			10
10a	Therapy		814	135,723	136,537		136,537		136,537			10a
11	Activities	92,235	7,706	5,084	105,025		105,025		105,025			11
12	Social Services	57,587	1,815	1,000	60,402		60,402		60,402			12
13	Nurse Aide Training	12,235	2,106	1,700	16,041		16,041		16,041			13
14	Program Transportation			2,991	2,991		2,991		2,991			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,774,758	154,648	362,389	2,291,795		2,291,795		2,291,795			16
	C. General Administration											
17	Administrative	56,331		112,027	168,358		168,358	(112,027)	56,331			17
18	Directors Fees											18
19	Professional Services			73,204	73,204		73,204	(11,402)	61,802			19
20	Dues, Fees, Subscriptions & Promotions			38,998	38,998		38,998	2,387	41,385			20
21	Clerical & General Office Expenses	321,104	(3,909)	47,816	365,011		365,011	72,517	437,528			21
22	Employee Benefits & Payroll Taxes			474,291	474,291		474,291	88,337	562,628			22
23	Inservice Training & Education			5,926	5,926		5,926		5,926			23
24	Travel and Seminar			8,996	8,996		8,996	10,974	19,970			24
25	Other Admin. Staff Transportation			172	172		172	4,610	4,782			25
26	Insurance-Prop.Liab.Malpractice			34,148	34,148		34,148	2,412	36,560			26
27	Other (specify):*											27
28	TOTAL General Administration	377,435	(3,909)	795,578	1,169,104		1,169,104	57,808	1,226,912			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,634,914	485,779	1,420,010	4,540,703		4,540,703	(84,717)	4,455,986			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7**	8			
30	Depreciation			161,677	161,677		161,677	47,981	209,658			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			90,964	90,964		90,964	(32,357)	58,607			32
33	Real Estate Taxes			2,115	2,115		2,115	(2,115)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			254,756	254,756		254,756	13,509	268,265			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		15,156		15,156		15,156		15,156			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			48,727	48,727		48,727		48,727			42
43	Other (specify):* Nonallowable costs			153,053	153,053		153,053	(153,053)				43
44	TOTAL Special Cost Centers		15,156	201,780	216,936		216,936	(153,053)	63,883			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	2,634,914	500,935	1,876,546	5,012,395		5,012,395	(224,261)	4,788,134			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See schedule of adjustments attached at end of cost report

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(68,931)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,487)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(610)	4		8
9	Non-Straightline Depreciation	(692)	30		9
10	Interest and Other Investment Income	(33,253)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(18,363)	19		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(5,387)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See Schedule 5A</u>	(152,896)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (288,619)		\$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	64,358		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 64,358		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (224,261)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	<u>Gift and Coffee Shops</u>		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name Maple Lawn Health Center
PROVIDER # 0042424
Period Ending 12/31/01

Schedule 5A

VI. ADJUSTMENT DETAIL
 LINE 29 - Other

Description	Amount	Schedule V
		Reference
Vending Machine Offset	(511)	1
Real Estate Taxes	(4,280)	33
Flowers	(881)	43
Miscellaneous Income Offset	(217)	21
Management Fee (MLH)	(76,119)	43
Loss on Sale of Fixed Assets	25	43
Out of State Travel	(1,578)	24
Non-operating Expenses	(1,467)	43
Telephone	(6,588)	21
Capital Campaign Expenses	(59,684)	43
Non-allowable Dues	(543)	20
Laboratory	(833)	43
Radiology	(220)	43
Total	(152,896)	

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Maple Lawn Health Center

0042424

Report Period Beginning:

01/01/01

Ending:

12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(68,931)	0	0	0	0	0	0	0	0	0	0	(68,931)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(610)	0	0	0	0	0	0	0	0	0	0	(610)	4
5	Heat and Other Utilities	0	213	0	0	0	0	0	0	0	0	0	213	5
6	Maintenance	0	(72,686)	0	0	0	0	0	0	0	0	0	(72,686)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(69,541)	(72,473)	0	0	0	0	0	0	0	0	0	(142,014)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	(112,027)	0	0	0	0	0	0	0	0	0	(112,027)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(18,363)	6,961	0	0	0	0	0	0	0	0	0	(11,402)	19
20	Fees, Subscriptions & Promotions	0	2,930	0	0	0	0	0	0	0	0	0	2,930	20
21	Clerical & General Office Expenses	0	79,322	0	0	0	0	0	0	0	0	0	79,322	21
22	Employee Benefits & Payroll Taxes	0	88,337	0	0	0	0	0	0	0	0	0	88,337	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	12,552	0	0	0	0	0	0	0	0	0	12,552	24
25	Other Admin. Staff Transportation	0	4,610	0	0	0	0	0	0	0	0	0	4,610	25
26	Insurance-Prop.Liab.Malpractice	0	2,412	0	0	0	0	0	0	0	0	0	2,412	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(18,363)	85,097	0	0	0	0	0	0	0	0	0	66,734	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(87,904)	12,624	0	0	0	0	0	0	0	0	0	(75,280)	29

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Maple Lawn Health Center, Inc.	100.00			Maple Lawn Homes	Eureka	Ret. House Mgmt
				Maple Lawn Apart.	Eureka	Ret. Housing
				Maple Lawn Cottage	Eureka	Ret. Housing
				Maple Lawn	Eureka	Home Care
				Living Care		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	5	Utilities	\$ 7,800	Maple Lawn Homes	0.00%	\$ 8,013	\$ 213	1
2	V	6	Maintenance Expense	77,290	Maple Lawn Homes	0.00%	4,604	(72,686)	2
3	V	17	Administrative Service Fees	112,027	Maple Lawn Homes	0.00%		(112,027)	3
4	V	19	Professional Services		Maple Lawn Homes	0.00%	6,961	6,961	4
5	V	20	Fees, Subscriptions & Prom.		Maple Lawn Homes	0.00%	2,930	2,930	5
6	V	21	Clerical & General Office		Maple Lawn Homes	0.00%	79,322	79,322	6
7	V	22	Employee Benefits		Maple Lawn Homes	0.00%	88,337	88,337	7
8	V	24	Travel & Seminar		Maple Lawn Homes	0.00%	12,552	12,552	8
9	V	25	Other Admin. Staff Trans.		Maple Lawn Homes	0.00%	4,610	4,610	9
10	V	26	Insurance- Prop. Liab.		Maple Lawn Homes	0.00%	2,412	2,412	10
11	V	30	Depreciation		Maple Lawn Homes	0.00%	48,673	48,673	11
12	V	32	Interest		Maple Lawn Homes	0.00%	896	896	12
13	V	33	Real Estate Taxes		Maple Lawn Homes	0.00%	2,165	2,165	13
14	Total			\$ 197,117			\$ 261,475	\$ * 64,358	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name **Maple Lawn Health Center**
Provider # **0042424**
Period Ending **12/31/01**

VI. Related Parties
BOARD OF TRUSTEES

Schedule 6a

Don Oswald, Jr.
Chairman
Tremont, IL

James Sommer
Secretary
Tremont, IL

James Thompson, Jr.
Vice Chairman
Eureka, IL

Marjorie Schrader
Treasurer
Metamora, IL

Deborah Byler
Washington, IL

William M. Sager
Eureka, IL

J. Barry Erdmier
Morton, IL

Claudene Schertz
Metamora, IL

Velma Hirstein
Morton, IL

Wilmer Sears
Tiskilwa, IL

Dorothy Harper
Roanoke, IL

Willis Sutter
Eureka, IL

Mary Margaret Klaus
Eureka, IL

Note: **No board member nor entity owned by board member provided services to the facility.**

See Accountants' Compilation Report

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2	N/A										2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	FHA Mortgage # 1		x	Building	\$4,663.00	04/04/79	\$ 860,000	\$ 396,941	04/04/11	0.0500	\$ 20,689	1	
2	FHA Mortgage # 2		x	Building	\$6,300.00	07/07/89	900,000	647,325	07/07/14	0.0650	43,086	2	
3	FHA Mortgage # 3		x	Building	\$665.00	07/07/89	90,000	66,017	07/07/14	0.0713	4,812	3	
4	City of Eureka Bonds		x	Building	\$3,465.00	07/07/89	455,000	327,458	07/07/12	0.0765	22,377	4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$15,093.00		\$ 2,305,000	\$ 1,437,741			\$ 90,964	9	
	B. Non-Facility Related*												
10	Interest Income Offset										(33,253)	10	
11	Allocated from Management Company										896	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (32,357)	14	
15	TOTALS (line 9+line14)						\$ 2,305,000	\$ 1,437,741			\$ 58,607	15	

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report.		<div>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</div>	\$	2,958	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2000	\$	2,473	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(485)	3
		Allocation from Management Co.		2,165	
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	2,600	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.		Nonexempt Real Estate Taxes		(4,280)	
TOTAL REFUND \$ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	(0)	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

1996	2,208	8
1997	2,507	9
1998	2,534	10
1999	2,442	11
2000	2,473	12

2000 Real Estate Tax Bill	2473	
Est. Increase	127	While this entity is a 501(C)3 not-for-profit organization, it is
Est. 2001 Tax	2600	paying real estate taxes for a portion of the facility that is
		deemed nonexempt.

	FOR OHF USE ONLY	
13	FROM R. E. TAX STATEMENT FOR 2000 \$	13
14	PLUS APPEAL COST FROM LINE 5 \$	14
15	LESS REFUND FROM LINE 6 \$	15
16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Maple Lawn Health Center COUNTY Woodford

FACILITY IDPH LICENSE NUMBER 0042424

CONTACT PERSON REGARDING THIS REPORT Mr.Roger Hasler

TELEPHONE (309) 467-2337 FAX #: (309) 467-9097

A. Summary of Real Estate Tax Cos

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2000

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1.	13-12-201-026	Beauty Shop	\$ 2,472.84	\$ None
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 2,472.84	\$

B. Real Estate Tax Cost Allocation:

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services' YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill whic is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 42,837

B. General Construction Type: Exterior Brick Frame Brick,Mortar, Steel Number of Stories 2

C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Maple Lawn Homes - Retirement Housing Management

Maple Lawn Apartments - Retirement Housing 100 Apartments

Maple Lawn Cottages - Retirement Housing 88 Cottages

Maple Lawn Living Care - Home Care

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO

If so, please complete the following:

1. Total Amount Incurred: N/A

2. Number of Years Over Which it is Being Amortized: N/A

3. Current Period Amortization: N/A

4. Dates Incurred: N/A

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

1		2		3		4	
Use		Square Feet		Year Acquired		Cost	
1	Health Center	85,000		1965		\$ 1,386	
2	Health Center	39,000		1969		1,000	
3	TOTALS	124,000				\$ 2,386	

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	80		1965	1965	\$ 472,000	\$ 7,867	60	\$ 7,867	\$	\$ 290,411	4
5			1974	1974	20,378	408	50	408		11,162	5
6			1980	1980	750,017	16,667	45	16,667		364,947	6
7			1982	1982	7,703	385	20	385		7,416	7
8	38		1989	1989	1,459,363	32,430	45	32,430		405,377	8
	Improvement Type**										
9	TREES - disposed during year			1981		61		61			9
10	LANDSCAPING			1982	1,155	58	20	58		1,126	10
11	TREES			1984	1,125	56	20	56		994	11
12	TREES			1984	1,976	99	20	99		1,722	12
13	ROSE GARDEN -disposed during year			1984							13
14	PARKING BASE - disposed during year			1991		27		27			14
15	LANDSCAPING			1992	1,100	110	10	110		1,036	15
16	ASPHALT REPAIR			1993	4,058	406	10	406		3,280	16
17	PARKING LOT LIGHTING			1995	1,282	128	10	128		833	17
18	ASPHALT PARKING LOT			1995	2,528	253	10	253		1,601	18
19	ADU ENCLOSURE			1995	4,305	430	10	430		2,691	19
20	PARKING BLOCKS (23)			1996	654	65	10	65		332	20
21	UPPER LOBBY RENOVATION			1981	54,837	2,384	23	2,384		49,075	21
22	LOWER LEVEL RENOVATION			1981	203,080	8,829	23	8,829		177,327	22
23	LOWER LEVEL RENOVATION			1982	35,963	1,635	22	1,635		31,749	23
24	FIXTURE REPAIRS & REFINISH			1983	9,750		10			9,750	24
25	TRELLIS			1983	1,063		10			1,063	25
26	LOADING DOCK			1985	1,642	82	20	82		1,361	26
27	ROOF REPAIRS - disposed during year			1989							27
28	ROOM RENOVATION - disposed during year			1991		63		63			28
29	ROOM RENOVATION			1992	793	79	10	79		759	29
30	DECK			1992	2,574	257	10	257		2,381	30
31	ROOM RENOVATION			1992	1,067	107	10	107		1,032	31
32	LOBBY RENOVATION			1993	32,583	3,258	10	3,258		28,238	32
33	CENTRAL SUPPLY ROOM			1993	1,697	170	10	170		1,400	33
34	ADU CABINETS			1994	1,365	114	10	114		882	34
35	WALLPAPER			1994	776	97	12	97		719	35
36	WALLPAPER			1995	1,181	147	8	147		1,009	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	WALLPAPER	1995	\$ 194	\$ 24	8	\$ 24	\$	\$ 158	37
38	CARPET ROOM 702	1995	203	25	8	25		156	38
39	WALLCOVERING ADMIN OFFICE	1995	732	91	8	91		564	39
40	CONFERENCE ROOM WING 2	1995	512	64	8	64		384	40
41	DINING ROOM RENOVATION	1996	4,706	588	8	588		3,284	41
42	LOBBY CARPET	1996	19,386	1,939	10	1,939		10,501	42
43	KITCHEN RAMP FLOORCOVERING	1996	526	66	8	66		352	43
44	BOILER REPAIRS	1996	1,440	144	10	144		756	44
45	ROOM RENOVATING	1966	969	121	8	121		605	45
46	ELEVATOR - disposed during year	1966							46
47	Walk in Freezer	1975	2,853		10			2,853	47
48	Sprinkler Installation	1976	11,240		20			11,240	48
49	Sprinkler Installation	1977	743		20			743	49
50	Generator	1980	9,500		20			9,500	50
51	Lite Fixture Lobby	1982	4,634	232	20	232		4,519	51
52	Floor Covering Ramps Renovation	1982	1,116		10			1,116	52
53	Kitchen Air Vent	1982	650	32	20	32		626	53
54	Bathroom Floor Covering - disposed during year	1982							54
55	Floor Covering Lower Lobby	1983	1,296		10			1,296	55
56	Reworked Fire Alarm System - disposed during year	1983							56
57	Fire Alarm Extension - disposed during year	1983							57
58	Exhaust Fan	1984	2,800	140	20	140		2,462	58
59	Call Lights Restrooms - disposed during year	1985							59
60	ENTRANCE LOAD CONTROL	1985	13,672		15			13,672	60
61	LIGHT FIXTURES	1985	936		10			936	61
62	BED PAN WASHERS - disposed during year	1986							62
63	WATER SOFTNER	1987	699		5			699	63
64	ALARM SYSTEM	1989	5,473	365	15	365		4,592	64
65	ELEVATOR MODERNIZATION disposed during year	1989		230		230			65
66	WANDER GUARD SYSTEM	1990	7,685		8			7,685	66
67	DOOR ALARMS	1990	1,461		8			1,461	67
68	GARBAGE DISPOSAL	1990	951		10			951	68
69	AIR CONDITIONING CONDENSER	1990	2,395	160	15	160		1,783	69
70	TOTAL (lines 4 thru 69)		\$ 3,172,787	\$ 80,893		\$ 80,893	\$	\$ 1,482,567	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,172,787	\$ 80,893		\$ 80,893	\$	\$ 1,482,567	1
2	AIR CONDITIONING UNIT	1991	3,105	155	20	155		1,630	2
3	MANAGEMENT SYSTEM (5UNITS)	1991	1,163	77	15	77		807	3
4	PRIVACY CURTAINS	1991	11,200	933	10	933		11,200	4
5	WATER HEATER TANKS	1992	12,622	841	15	841		8,274	5
6	Century Whirlpool Tub	1993	3,284	219	15	219		1,916	6
7	LAUNDRY MACHINE MOTOR	1993	515	51	10	51		433	7
8	ASSEMBLY ROOM SOUND SYSTEM	1993	1,410	94	15	94		783	8
9	WANDER GUARD DOOR MONITOR	1993	1,212	114	8	114		1,212	9
10	MTC TELEPHONE SYSTEM	1993	10,769	1,289	10	1,077	(212)	8,794	10
11	PAGING SYSTEM	1994	707		3			707	11
12	ADU DOOR MONITORING SYSTEM	1994	914		3			914	12
13	UPGRADE OF ELEVATOR	1994	3,298	330	10	330		2,474	13
14	AIR CONDITIONING-DINING ROOM	1994	1,723	86	20	86		631	14
15	ALPHA SENCE SYSTEM - disposed during year	1994							15
16	HATCO TOASTER	1995	980	98	10	98		670	16
17	FIBER OPTICS WIRING	1995	4,645		5			4,645	17
18	DINING ROOM A/C UNIT	1995	3,187	159	20	159		1,062	18
19	WOOD GRAPHICS SIGNS	1995	1,131	162	7	162		1,064	19
20	30 SMOKE DETECTORS - disposed during year	1995		379	8	379			20
21	KITCHEN SHELVES / COUNTER	1995	6,667	444	15	444		2,763	21
22	PARKER BATH	1995	8,598	860	10	860		5,231	22
23	MAGNETIC DOOR LOCK SYSTEM	1996	2,846	284	10	284		1,660	23
24	SERVICE SINK	1996	656	66	10	66		383	24
25	NURSE CALL SYSTEM	1996	21,777	2,178	10	2,178		11,070	25
26	A/C UNIT CENTRAL SUPPLY ROOM	1996	3,515	352	10	352		1,992	26
27	ELEVATOR UPGRADE	1996	13,117	1,312	10	1,312		7,433	27
28	A/C UNIT LAUNDRY ROOM	1996	5,986	599	10	599		3,392	28
29	A/C UNIT KITCHEN	1996	5,688	569	10	569		3,176	29
30	ALARM SYSTEM	1996	709	89	8	89		472	30
31	COMPUTER WIRING FOR LAUNDRY ROOM disposed year	1996		109	5	109			31
32	TEKTONE DOOR ALARM	1996	673	84	8	84		427	32
33	VERTICAL BLINDS	1994	1,021	128	8	128		904	33
34	TOTAL (lines 1 thru 33)		\$ 3,305,905	\$ 92,954		\$ 92,742	\$ (212)	\$ 1,568,686	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,305,905	\$ 92,954		\$ 92,742	\$ (212)	\$ 1,568,686	1
2	LANDSCAPING	1997	3,116	312	10	312		1,454	2
3	REMODEL SMOKING AREA	1997	553	55	10	55		262	3
4	PATIENT ROOM RENOVATION	1997	979	122	8	122		572	4
5	LOBBY RENOVATION	1997	499	55	9	55		272	5
6	SINK & COUNTER FOR EMPLOYEE LOUNGE	1997	1,319	165	8	165		797	6
7	FIREPLACE CONVERSION	1997	2,762	276	10	276		1,288	7
8	KITCHEN WATERLINE REPLACEMENT	1997	1,591	159	10	159		662	8
9	CHAPEL RENOVATION	1997	17,045	1,704	10	1,704		6,818	9
10	NURSE CALL SYSTEM CORDS	1997	588	118	5	118		578	10
11	ADDRESSABLE FIRE ALARM SYSTEM	1997	11,790	1,179	10	1,179		5,797	11
12	FIRE ALARM ANNUNCIATOR	1997	985	98	10	98		459	12
13	EXPANSION TANK	1997	3,800	475	8	475		2,217	13
14	DOOR SECURITY UPGRADE	1997	2,843	284	10	284		1,327	14
15	PHONE SYSTEM ADDITIONS	1997	821	82	10	82		328	15
16	BATHTUB	1997	6,080	608	10	608		2,432	16
17	BATH LIFT	1997	3,294	329	10	329		1,316	17
18	PARKING LOT REPAIR	1998	1,829	183	10	183		579	18
19	LANDSCAPING	1998	700	70	10	70		239	19
20	BOILER REPAIRS	1998	2,415	241	10	241		946	20
21	AUTOMATIC DOOR	1998	3,651	365	10	365		1,339	21
22	WING 3 RENOVATION	1998	2,825	283	10	283		895	22
23	DINING ROOM RENOVATION	1998	13,665	1,367	10	1,367		4,100	23
24	HALL 3 FIRE DETECTORS	1998	1,794	224	8	224		841	24
25	HALL 2 FIRE DETECTORS	1998	2,994	374	8	374		1,372	25
26	EMERGENCY GENERATOR REPAIRS	1998	1,356	136	10	136		486	26
27	FREE STANDING BATH	1998	8,958	896	10	896		2,986	27
28	SECURITY SYSTEM/AUD OUTDOOR GATE	1998	1,127	141	8	141		446	28
29	CABLE SYSTEM	1998	24,353	4,871	5	4,871		14,612	29
30	A/C LOWER LOBBY / BY DINING ROOM	1998	3,604	360	10	360		1,081	30
31	ASPHALT REPAIR	1999	2,467	247	10	247		575	31
32	DINING ROOM RENOVATION	1999	1,428	143	10	143		393	32
33	HALL 6 RENOVATION	1999	2,588	259	10	259		604	33
34	TOTAL (lines 1 thru 33)		\$ 3,439,724	\$ 109,135		\$ 108,923	\$ (212)	\$ 1,626,759	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,439,724	\$ 109,135		\$ 108,923	\$ (212)	\$ 1,626,759	1
2	NEW DOOR FOR ENTRANCE	1999	2,665	267	10	267		577	2
3	HALL 7 RENOVATION	1999	6,647	665	10	665		1,385	3
4	BATH FLOORING	1999	2,018	252	8	252		526	4
5	JANITOR FLOOR	1999	326	41	8	41		85	5
6	HALL 1 RENOVATION	1999	2,276	285	8	285		593	6
7	ELECTRONIC EYE DOOR MAIN ENTRANCE	1999	3,723	372	10	372		744	7
8	OFFICE RENOVATION	1999	2,458	246	10	246		492	8
9	LOUNGE RENOVATION	1999	927	93	10	93		186	9
10	DOOR ALARMS HALLS 1 & 3	1999	4,285	536	8	536		1,608	10
11	FIRE ALARMS HALLS 1, 6, 7	1999	5,290	661	8	661		1,818	11
12	A/C CONDENSOR	1999	1,001	100	10	100		250	12
13	ADJUSTABLE SINK	1999	2,569	321	10	321		642	13
14	CAROUSEL WHIRLPOOL	1999	16,897	1,690	10	1,690		3,380	14
15	HEATING A/C UNIT HALL 6	1999	998	100	10	100		200	15
16	ASPHALT REPAIR	2000	2,352	235	10	235		294	16
17	TEMPERED WATER SYSTEM REDESIGNED	2000	14,400	720	20	720		1,200	17
18	RENOVATE SOCIAL SERVICE OFFICE	2000	3,422	342	10	342		542	18
19	WANDERGUARD MONITORS	2000	2,591	324	8	324		553	19
20	NEW BOILER IN CLEVELAND STEAMER	2000	4,076	408	10	408		510	20
21	OCTEL 100 VOICEMAIL SYSTEM	2000	6,260	1,253	5	1,253		1,567	21
22	CABLE SYSTEM EXPANSION	2000	1,844	369	5	369		399	22
23	Land Improvement - Sidewalk Replacement	2001	485	4	10	4		4	23
24	Water System Installation	2001	41,500	1,902	20	1,902		1,902	24
25	Administrative Office - Carpet	2001	1,447	136	8	136		136	25
26	FIRE ALARMS HALLS 4 &5	2001	6,436	804	8	804		804	26
27	Air Condition Unit Hall 6	2001	3,424	200	10	200		200	27
28	DOOR ALARMS HALLS 7	2001	2,757	86	8	86		86	28
29									29
30									30
31	Non-Medicaid Assets			480			(480)		31
32									32
33	Allocation From Management Company					14,425	14,425		33
34	TOTAL (lines 1 thru 33)		\$ 3,582,798	\$ 122,027		\$ 135,760	\$ 13,733	\$ 1,647,442	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Page 13

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 336,433	\$ 37,867	\$ 37,867	\$	Various	\$ 174,890	71
72	Current Year Purchases	33,925	1,783	1,783		Various	1,783	72
73	Fully Depreciated Assets	82,765					82,765	73
74	Allocation from Management Co.			34,248	34,248			74
75	TOTALS	\$ 453,123	\$ 39,650	\$ 73,898	\$ 34,248		\$ 259,438	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,038,307	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 161,677	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 209,658	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 47,981	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,906,880	85

**

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Work in Progress	\$ 226,245	92
93			93
94			94
95		\$ 226,245	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES
- ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5			N/A					5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease N/A.
9. Option to Buy: ☐ YES ☒ NO Terms: N/A *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
☐ YES ☒ NO
16. Rental Amount for movable equipment: \$ N/A Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19			N/A		19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
Beginning
Ending
11. Rent to be paid in future years under the current rental agreement:
- | | Fiscal Year Ending | Annual Rent |
|-----|--------------------|-------------|
| 12. | /2002 | \$ |
| 13. | /2003 | \$ |
| 14. | /2004 | \$ |

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☒ YES

☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM☒

IN OTHER FACILITY☐

COMMUNITY COLLEGE☐

HOURS PER AIDE80

3. CLINICAL PORTION:

IN-HOUSE PROGRAM☒

IN OTHER FACILITY☐

HOURS PER AIDE40

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies		2,106		2,106
3	Classroom Wages (a)		6,659		6,659
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)		5,576		5,576
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests		1,700		1,700
9	TOTALS	\$	\$ 16,041	\$	\$ 16,041
10	SUM OF line 9, col. 1 and 2 (e)	\$ 16,041			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$17,171

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	11
2. From other facilities (f)	24
DROP-OUTS	
1. From this facility	3
2. From other facilities (f)	
TOTAL TRAINED	38

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

Name of Facility **Maple Lawn Health Center**
Provider Number **0042424**
Report Period **12/31/01**

Schedule 15A

XIII. Expenses Relating to Nurse Aide Training Programs
(f) Facility Names and addresses of facilities for which we trained aides.

Snyder Village 1200 East Partridge R.R. Metamora, IL 61548	Washington Christian 1110 Newcastle Rd. Washington, IL 61571
Apostolic Christian Home of Eureka 610 West Cruger Eureka, IL 61530	Meadows Mennonite Retirement Community RR1 Box 310 Chenoa, IL 61726
Roanoke Apostolic Christian Home 1102 W. Randolph St. Roanoke, IL 61561	

See Accountants' Compilation Report

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L.10a, C 3	hrs	\$	837	\$ 41,095	\$	837	\$ 41,095	1
2	Licensed Speech and Language Development Therapist	L.10a, C 3	hrs		157	10,816		157	10,816	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L.10a, C 2,3	hrs		1,164	55,913	814	1,164	56,727	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L. 39 C 2	# of prescripts				15,156		15,156	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$	2,158	\$ 107,824	\$ 15,970	2,158	\$ 123,794	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

PROVIDER NAME **Maple Lawn Health Center**
PROVIDER # **0042424**
REPORT PERIOD **12/31/01**

SCHEDULE 16A

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2		4	5	6	7	8	
	Service	Schedule V Line & Column Reference			Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
13a	OTHER:		hrs	\$		\$	\$	0	\$	1
			hrs					0		6
			hrs					0		7
			hrs					0		8
	TOTAL							0		9
								0		
			hrs					0		11
								0		12
								0		13
	TOTAL				\$				\$	14

See Accountants' Compilation Report

Cell: R3

Comment: phoran:

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$138,892	\$138,892	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance36,000)	409,151	409,151	3
4	Supply Inventory (priced at Cost)	28,295	28,295	4
5	Short-Term Investments			5
6	Prepaid Insurance	2,951	2,951	6
7	Other Prepaid Expenses	1,438	1,438	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Schedule 17A	16,698	16,698	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$597,425	\$597,425	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	437,905	437,905	12
13	Land	2,386	2,386	13
14	Buildings, at Historical Cost	3,607,456	3,582,798	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	453,123	453,123	16
17	Accumulated Depreciation (book methods)	(1,920,060)	(1,906,880)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Work in Progress	226,245	226,245	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$2,807,055	\$2,795,577	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$3,404,480	\$3,393,002	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$107,965	\$107,965	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	160,580	160,580	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	11,485	11,485	31
32	Accrued Real Estate Taxes(Sch.IX-B)	2,600	2,600	32
33	Accrued Interest Payable	6,597	6,597	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	34,852	34,852	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$324,079	\$324,079	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,437,741	1,437,741	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$1,437,741	\$1,437,741	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$1,761,820	\$1,761,820	46
47	TOTAL EQUITY(page 18, line 24)	\$1,642,660	\$1,631,182	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$3,404,480	\$3,393,002	48

Facility Name Maple Lawn Health Center
PROVIDER # 0042424
Period Ending 12/31/01

Schedule 17A

XV. BALANCE SHEET

A. Current Assets

Line 9, Other (specify)

	Operating	After Consolidation
Interest Receivable	515	515
Service Division	12,974	12,974
Cottages	500	500
Interco Meals	3,234	3,234
Transportation	(525)	(525)
Total	16,698	16,698

C. Current Liabilities

Line 36, Other Current Liabilities (specify):

	Operating	After Consolidation
Uniform Deduction	(61)	(61)
Section 125 - Dental	1,201	1,201
Long Term Care	(155)	(155)
Colonial Insurance	250	250
Annuity 403(b)	33,617	33,617
Total	34,852	34,852

SEE ACCOUNTANTS' COMPILATION REPORT

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,746,153	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,746,153	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(103,493)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (103,493)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,642,660	24 *

Operating entity only
* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,850,314	1
2	Discounts and Allowances for all Levels	(620,259)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,230,055	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	274,793	6
7	Oxygen	14,939	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 289,732	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	4,642	13
14	Non-Patient Meals	68,931	14
15	Telephone, Television and Radio	12,606	15
16	Rental of Facility Space		16
17	Sale of Drugs	15,123	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	11,795	19
20	Radiology and X-Ray	205	20
21	Other Medical Services	110,354	21
22	Laundry	610	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 224,266	23
	D. Non-Operating Revenue		
24	Contributions	112,274	24
25	Interest and Other Investment Income***	33,253	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 145,527	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Schedule 19A	19,322	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 19,322	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,908,902	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,079,804	31
32	Health Care	2,291,795	32
33	General Administration	1,169,104	33
	B. Capital Expense		
34	Ownership	254,756	34
	C. Ancillary Expense		
35	Special Cost Centers	168,209	35
36	Provider Participation Fee	48,727	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,012,395	40
41	Income before Income Taxes (line 30 minus line 40)**	(103,493)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (103,493)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
This entity is a division of a not-for-profit organization

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

**** Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name Maple Lawn Health Center
PROVIDER # 0042424
Period Ending 12/31/01

Schedule 19 A

XVII. INCOME STATEMENT

E. Other Revenue

	<u>Amount</u>
Admission Fee Income	7,500
C.N.A. Training Income	17,171
Vending Machine	511
Loss on Sale of Fixed Assets	(6,077)
Miscellaneous Income	217
	<u>19,322</u>
Total	<u>19,322</u>

See Accountants' Compilation Report

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,648	1,882	\$ 37,181	\$ 19.76	1
2	Assistant Director of Nursing	1,928	2,080	41,804	20.10	2
3	Registered Nurses	12,873	14,054	272,357	19.38	3
4	Licensed Practical Nurses	15,580	16,754	267,014	15.94	4
5	Nurse Aides & Orderlies	75,553	82,832	917,558	11.08	5
6	Nurse Aide Trainees	902	902	6,659	7.38	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,954	5,432	49,458	9.10	8
9	Activity Director	1,880	2,080	26,690	12.83	9
10	Activity Assistants	4,255	4,671	37,397	8.01	10
11	Social Service Workers	5,096	5,554	57,587	10.37	11
12	Dietician					12
13	Food Service Supervisor	3,491	4,253	51,070	12.01	13
14	Head Cook	6,059	6,724	60,145	8.94	14
15	Cook Helpers/Assistants	15,384	16,278	128,687	7.91	15
16	Dishwashers					16
17	Maintenance Workers	3,863	4,284	52,144	12.17	17
18	Housekeepers	16,161	16,718	132,988	7.95	18
19	Laundry	6,795	7,349	57,687	7.85	19
20	Administrator	1,860	2,080	56,331	27.08	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,352	5,720	50,618	8.85	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health CaSee Sch 20A	3,390	3,557	61,053	17.16	32
33	Other(specify) See Sch 20A	13,924	15,258	270,486	17.73	33
34	TOTAL (lines 1 - 33)	200,948	218,462	\$ 2,634,914 *	\$ 12.06	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	166	\$ 5,793	L1, C3	35
36	Medical Director	Monthly	1,800	L9, C3	36
37	Medical Records Consultant	Monthly	640	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,950	L10, C3	39
40	Physical Therapy Consultant	281	13,016	L10a, C3	40
41	Occupational Therapy Consultant	322	14,883	L10a, C3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	10	336	L11, C3	44
45	Social Service Consultant	20	1,000	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	799	\$ 39,418		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	223	\$ 7,695	L10,C3	50
51	Licensed Practical Nurses	1,261	37,463	L10,C3	51
52	Nurse Aides	9,234	163,349	L10,C3	52
53	TOTAL (lines 50 - 52)	10,718	\$ 208,507		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name Maple Lawn Health Center
PROVIDER # 0042424
Period Ending 12/31/01

Schedule 20A

XVIII. STAFFING AND SALARY COSTS

	Hours Worked	Hours Paid	Salary	Avg Hr Wage	Cost Report Line
Nurse Secretary	1,762	1,929	27,019	14.01	10
Ward Clerks	26	26	310	11.92	10
CNA Instructor	287	287	5,576	19.43	13
Chaplain	1,315	1,315	28,148	21.41	11
Total Line 32 - Other Health Care	3,390	3,557	61,053	\$ 17.16	
Human Resources	1,444	1,574	36,912	23.45	21
Accounting and Other Admin	10,900	11,902	205,317	17.25	21
Volunteer Coordinator	1,580	1,782	28,257	15.86	21
Total Line 33 - Other	13,924	15,258	\$ 270,486	\$ 17.73	

Facility Name & ID Number	Maple Lawn Health Center
--------------------------------------	---------------------------------

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount	
Steve Evans	Administrator	0%	\$ 56,331	Workers' Compensation Insurance		\$ 49,970	IDPH License Fee	\$ 200	
				Unemployment Compensation Insurance			Advertising: Employee Recruitment	19,255	
				FICA Taxes		170,263	Health Care Worker Background Check (Indicate # of checks performed <u>64</u>)	808	
				Employee Health Insurance		176,057	Miscellaneous Licenses	135	
				Employee Meals			Mennonite Health Services	11,277	
				Illinois Municipal Retirement Fund (IMRF)*			Life Services Network	5,558	
				Employee Physical		472	Miscellaneous Dues	971	
				Annuity Plan 403B		53,742	Miscellaneous Subscriptions	251	
				Sick Pay		8,839	Allocation from Management Company	2,930	
				Group Life Insurance		5,226	Less: Public Relations Expense (
				Employee Appreciation		783	Non-allowable advertising (
				Allocation from Management Company		88,337	Yellow page advertising (
				Other Employee Benefits		8,939			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						\$ 562,628	TOTAL (agree to Sch. V, line 20, col. 8)		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
Phone Fee (MLH) (Eliminated in Column 7)			\$ 504				Out-of-State Travel	\$	
Administrative Fee (MLH) (Eliminated in Column 7)			53,211	N/A					
Chaplain Fee (MLH) (Eliminated in Column 7)			23,864				In-State Travel	3,187	
Human Resource Fee (MLH) (Eliminated in Column 7)			34,448						
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 112,027				Seminar Expense	4,231	
C. Professional Services							Allocation from Management Co.	12,552	
Vendor/Payee	Type		Amount				Entertainment Expense (
Heinold-Banwart Ltd.	Accounting		\$ 8,700				(agree to Sch. V, line 24, col. 8)		
American Express Tax & Business Services	Medicare Consulting		2,201				TOTAL	\$ 19,970	
Altschuler, Melvoin and Glasser LLP	Accounting		8,075						
Leiken & Lankton LLC	Legal		125						
Small Parker & Blossom	Section 125 Administrators		1,954						
Lincoln Life	Section 125 Administrators		92						
Life Services Network	Consulting		2,467						
United Methodist Homes & Services	Administrative Consulting		6,127						
Wellspring Innovative Solutions	Administrative Consulting		25,100						
Centers for Medicare & Medicaid Se	Civil Penalty		18,363						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)						\$			
			\$ 73,204	TOTAL					

*** Attach copy of IMRF notifications**
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

Facility Name	Maple Lawn Health Center
PROVIDER #	0042424
Period Ending	12/31/01

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Total (agree to Schedule V, line 19, column 3)	73,204
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Allocation from Management Co.	6,961
Non-allowable Civil Penalties	(18,363)

Total (agree to Schedule V, line 19, column 8)	<u>61,802</u>
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See Accountants' Compilation Report

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3	N/A												
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Maple Lawn Health Center

0042424

Report Period Beginning:

01/01/01

Ending:

12/31/01

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Life Services Network - \$5,558
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5.71
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 64,316 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 48,727
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 68,931
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 38%
d. Have vehicle usage logs been maintained? Adequate Records are Maintained
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? N/A
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Heinold-Banwart, Ltd. The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? Yes If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	239,902	14,970	10,585	265,457	0	265,457	-511	264,946
2. Food Purchase	0	284,389	0	284,389	0	284,389	-68,931	215,458
3. Housekeeping	132,988	21,988	689	155,665	0	155,665	0	155,665
4. Laundry	57,687	7,210	589	65,486	0	65,486	-610	64,876
5. Heat and Other Utilities	0	0	130,896	130,896	0	130,896	213	131,109
6. Maintenance	52,144	6,483	119,284	177,911	0	177,911	-72,686	105,225
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	482,721	335,040	262,043	1,079,804	0	1,079,804	-142,525	937,279
9. Medical Director	0	0	1,800	1,800	0	1,800	0	1,800
10. Nursing & Medical Records	1,612,701	142,207	214,091	1,968,999	0	1,968,999	0	1,968,999
10a. Therapy	0	814	135,723	136,537	0	136,537	0	136,537
11. Activities	92,235	7,706	5,084	105,025	0	105,025	0	105,025
12. Social Services	57,587	1,815	1,000	60,402	0	60,402	0	60,402
13. Nurse Aide Training	12,235	2,106	1,700	16,041	0	16,041	0	16,041
14. Program Transportation	0	0	2,991	2,991	0	2,991	0	2,991
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,774,758	154,648	362,389	2,291,795	0	2,291,795	0	2,291,795
17. Administrative	56,331	0	112,027	168,358	0	168,358	-112,027	56,331
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	73,204	73,204	0	73,204	-11,402	61,802
20. Fees, Subscriptions & Promotion	0	0	38,998	38,998	0	38,998	2,387	41,385
21. Clerical & General Office	321,104	-3,909	47,816	365,011	0	365,011	72,517	437,528
22. Employee Benefits & Payroll	0	0	474,291	474,291	0	474,291	88,337	562,628
23. Inservice Training & Education	0	0	5,926	5,926	0	5,926	0	5,926
24. Travel and Seminar	0	0	8,996	8,996	0	8,996	10,974	19,970
25. Other Admin. Staff Trans	0	0	172	172	0	172	4,610	4,782
26. Insurance-Prop.Liab.Malpractice	0	0	34,148	34,148	0	34,148	2,412	36,560
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	377,435	-3,909	795,578	1,169,104	0	1,169,104	57,808	1,226,912
29. Total General Administrative	2,634,914	485,779	1,420,010	4,540,703	0	4,540,703	-84,717	4,455,986
30. Depreciation	0	0	161,677	161,677	0	161,677	47,981	209,658
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	90,964	90,964	0	90,964	-32,357	58,607
33. Real Estate	0	0	2,115	2,115	0	2,115	-2,115	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	0	0	0	0	0	0
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	254,756	254,756	0	254,756	13,509	268,265
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	15,156	0	15,156	0	15,156	0	15,156
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	48,727	48,727	0	48,727	0	48,727
43. Other (specify):*	0	0	153,053	153,053	0	153,053	-153,053	0
44. Total Special Cost Ce	0	15,156	201,780	216,936	0	216,936	-153,053	63,883
45. Grand Total	2,634,914	500,935	1,876,546	5,012,395	0	5,012,395	-224,261	4,788,134

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	138,892	138,892
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	409,151	409,151
4. Supply Inventory	28,295	28,295
5. Short-Term Investments	0	0
6. Prepaid Insurance	2,951	2,951
7. Other Prepaid Expenses	1,438	1,438
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	16,698	16,698
10. Total current assets	597,425	597,425
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	437,905	437,905
13. Land	2,386	2,386
14. Buildings, at Historical Cost	3,607,456	3,582,798
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	453,123	453,123
17. Accumulated Depreciation (book methods)	-1,920,060	-1,906,880
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	226,245	226,245
24. Total Long-Term Assets	2,807,055	2,795,577
25. Total Assets	3,404,480	3,393,002
CURRENT LIABILITIES		
26. Accounts Payable	107,965	107,965
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	160,580	160,580
31. Accrued Taxes Payable	11,485	11,485
32. Accrued Real Estate Taxes	2,600	2,600
33. Accrued Interest Payable	6,597	6,597
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	34,852	34,852
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	324,079	324,079
LONG TERM LIABILITES		
39.Long-Term Notes Payable	1,437,741	1,437,741
40.Mortgage Payable	0	0
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	1,437,741	1,437,741
46.Total Liabilities	1,761,820	1,761,820
47.Total Equity	1,642,660	1,631,182
48.Total Liabilities and Equity	3,404,480	3,393,002

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	4,850,314
2. Discounts and Allowances for all Levels	-620,259
Subtotal - Inpatient Care	4,230,055
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	274,793
7. Oxygen	14,939
Subtotal - Ancillary Revenue	289,732
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	4,642
14. Non-Patient Meals	68,931
15. Telephone, Television, and Radio	12,606
16. Rental of Facility Space	0
17. Sale of Drugs	15,123
18. Sale of Supplies to Non-Patients	0
19. Laboratory	11,795
20. Radiology and X-Ray	205
21. Other Medical Services	110,354
22. Laundry	610
Subtotal - Other Operating Revenue	224,266
24. Contributions	112,274
25. Interest and Other Investments Income	33,253
Subtotal - Non-Operating Revenue	145,527
27. Other Revenue (specify):	19,322
28. Other Revenue (specify):	0
Subtotal - Other Revenue	19,322
30. Total Revenue	4,908,902
31. General Services	1,079,804
32. Health Care	2,291,795
33. General Administration	1,169,104
34. Ownership	254,756
35. Special Cost Centers	168,209
35. Provider Participation Fee	48,727
37. Other	0
40. Total Expenses	5,012,395
41. Income Before Income Taxes	-103,493
42. Income Taxes	0
43. Net Income or Loss for the Year	-103,493

Page

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10 Attachment of Real Estate Bill and fill out form

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12 P12 does not show totals, it carries to P12a, therefore P12a must always be attached

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19 The bottom right side of page under **, you must write in any comments

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RECONCILIATION REPORT

Maple Lawn Health Cen1 03:25 PM 11/07/05

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CELL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-224,261	equal to	-224,261	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	58,607	equal to	58,607	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	FAILED	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	209,658	equal to	209,658	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	0	equal to	0	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	16,041	equal to	16,041	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv. - Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	136,537	equal to	136,537	0	O.K.	Pg16 Z12+Z14..Z16 & Pg 20 X17..X20	N/A,B	1-4,40-43	8,2	Pg3 H20	N/A	10a	4
Special Serv. - Supplies	15,970	equal to	15,970	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,079,804	equal to	1,079,804	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	2,291,795	equal to	2,291,795	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	1,169,104	equal to	1,169,104	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	254,756	equal to	254,756	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	168,209	equal to	168,209	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+†	N/A	38to41+43	4
Income Stat. Prov. Partic.	48,727	equal to	48,727	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,535,914	equal to	1,612,701	-76,787	FAILED	Pg20 K11..K15+K35+K36+K38..K44	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	6,659	< or = to	12,235	-5,576	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	64,087	equal to	92,235	-28,148	FAILED	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	57,587	equal to	57,587	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	239,902	equal to	239,902	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	52,144	equal to	52,144	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	132,988	equal to	132,988	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	57,687	equal to	57,687	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	56,331	equal to	56,331	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	50,618	equal to	321,104	-270,486	FAILED	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	2,634,914	equal to	2,634,914	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	5,793	< or = to	10,585	-4,793	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	1,800	< or = to	1,800	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	211,097	< or = to	214,091	-2,994	O.K.	Pg20 X14..X16+X37..X39	B. & C.	37to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	336	< or = to	5,084	-4,748	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	1,000	< or = to	1,000	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	56,331	equal to	56,331	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	112,027	equal to	112,027	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	73,204	equal to	73,204	0	FAILED	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	562,628	equal to	562,628	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	41,385	equal to	41,385	0	FAILED	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	19,970	equal to	19,970	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	48,727	equal to	48,727	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	88,337	-88,337	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	12,235	equal to	12,235	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	1,032	equal to	1,032	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	64,358	equal to	64,358	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4†	B.	14	8
Total loan balance	1,437,741	equal to	1,437,741	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	2,600	equal to	2,600	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	2,386	equal to	2,386	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	3,582,798	equal to	3,582,798	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	453,123	equal to	453,123	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	1,906,880	equal to	1,906,880	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,642,660	equal to	1,642,660	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-103,493	equal to	-103,493	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..S31	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	3,404,480	equal to	3,404,480	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1